

October 9, 2002

Publication 1346 - Record Layout Changes #3

Record Layouts dated 10/07/02

Changes are identified by two vertical bars in the right margin (||).

Deletions are identified by a hyphen followed by two vertical bars (-||).

-
- No changes: Forms:
 - W-2G
 - 1116
 - 2210F
 - 2439
 - 8820
 - 8379
 - 8853
 - Schedule D Page 2:
 - Seq 2028: In the Identification, changed line 7 to line 8
 - Form 2120:
 - Seq *+0060: Added "*" to seq number and ' or "STMbnn" ' to the Field Description
 - Seq 0130: Corrected typo in the Identification (changed "Prson" to "Person")
 - Form 4255:
 - Seq 0495: Changed Identification to "Statement Reference - BMF Use Only", deleted "@" from in front of the Field No., and changed Field Description to "Blank".
 - Form 5329 Page 2:
 - Seqs 0450 and 0540: In the Identification, deleted the word "Withdrawn"
 - Form 5884:
 - Seq 0080: Changed Identification to "Total Wages Worked 120-400 Hrs and More 400 Hrs"
 - Seq 0110: Removed "Total" from the Identification.

- Form 6251 Page 1:
 - New Byte Count: 0464
 - Seq 0035: Changed Identification to "AGI or AGI Less Deductions"
 - New Seqs: 0089, 0092, 0094, 0096, 0098, 0100, 0102, 0104, 0106, 0110, 0114, 0118, 0122, 0126, 0130, 0134, 0138, 0142, 0146, 0150, and 0154
 - Deleted Seqs: 0088, 0090, 0095, 0147, 0149, 0163, 0165, 0175, 0178, 0180, 0184, 0186, 0188, 0190, 0192, 0194, 0196, 0197, 0198, 0200, 0201, 0202, 0204, 0206, 0220, 0221, 0222, 0223, and 0225
 - Seq 0267: Changed Form Ref. to "27"
 - Seq 0283: Changed Form Ref. to "28"
 - Seq 0287: Changed Form Ref. to "29"
 - Seq 0306: Changed Form Ref. to "29"
 - Seq 0315: Changed Form Ref. to "30"
 - Seq 0325: Changed Form Ref. to "31"
 - Seq 0330: Changed Form Ref. to "32"
 - Seq 0333: Changed Form Ref. to "33"
 - Seq 0337: Changed Form Ref. to "34"
 - Seq 0340: Changed Form Ref. to "35"

- Form 6251 Page 2:
 - New Byte Count: 0307
 - New Seq: 0500
 - Deleted Seqs: 0400, 0533, 0534, 0545, and 0550
 - Seq 0360: Changed Form Ref. to "36"
 - Seq 0370: Changed Form Ref. to "37"
 - Seq 0380: Changed Form Ref. to "38"
 - Seq 0390: Changed Identification to "Smaller of Lines 37 & 38 Total/Line 4 of Sch D WS" and Form Ref. to "39"
 - Seq 0410: Changed Identification to "Smaller of Lines 36 or 39" and Form Ref. to "40"
 - Seq 0420: Changed Identification to "Subtract Line 40 from 36" and Form Ref. to "41"
 - Seq 0430: Changed line "35" to "41" in the Identification and Form Ref. from "36" to "42"
 - Seq 0480: Changed Form Ref. to "43"
 - Seq 0490: Changed Identification to "Smaller of Lines 36 or 37" and Form Ref. to "44"
 - Seq 0505: Changed Form Ref. to "46"
 - Seq 0510: Changed Identification to "Smaller of Lines 45 or 46" and Form Ref. to "47"
 - Seq 0515: Changed line "40" to "47" in the Identification and Form Ref. to "48"
 - Seq 0530: Changed Identification to "Subtract Line 47 from 45" and Form Ref. to "49"
 - Seq 0532: Changed line "42" to "49" in the Identification and Form Ref. to "50"
 - Seq 0538: Changed Form Ref. to "51"
 - Seq 0540: Changed line "46" to "51" in the Identification and Form Ref. to "52"
 - Seq 0553: Changed Form Ref. to "53"
 - Seq 0555: Changed Form Ref. to "54"
 - Seq 0557: Changed Identification to "Add Lines 42, 48, 50, 52, and 54" and Form Ref. to "55"
 - Seq 0560: Changed line "29" to "36" in the Identification and Form Ref. to "56"
 - Seq 0570: Changed Identification to "Smaller of Lines 55 or 56" and Form Ref. to "57"

- Form 6478:
 - Seq 0210: Changed the Identification to "Subtract Line 8 from Line 3"
 - Seq 0230: Removed "Total" from the Identification
- Form 6781:
 - Seq 0230: Changed the Identification to "Combine Lines 5 & 6"
- Form 8689:
 - Seq 0430: In the Identification, changed lines to 28 and 32
- Form 8801 Page 2:
 - Seq 0330: Changed Identification to "Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS"
 - Seq 0510: In the Identification, added "by 26% (.26) or"
- Form 8820:
 - Seq 0050: Removed "Total" from the Identification
- Form 8826:
 - Seq 0050: Changed Identification to "Multiply Line 5 by 50%"
 - Seq 0070: Removed "Total" from the Identification
- Form 8830:
 - Seq 0030: Changed the Identification to "Qualified enhanced oil recovery costs X 15%"
 - Seq 0050: Removed "Total" from the Identification
- Form 8834:
 - New byte count: 0544
 - Deleted Seqs: 0055, 0105, and 0155
 - Seq 0170: Changed the Identification to "Add columns (a) through (c) on line 7"
 - Seq 0190: Changed the Identification to "Add lines 8 and 9"
- Form 8835:
 - Seq 0180: Changed the Identification to "Subtract line 11 from line 7"
 - Seq 0200: Removed "Total" from the Identification
- Form 8844:
 - Seq 0030: Changed the Identification to "Add lines 1a and 1b"
 - Seq 0050: Changed the Identification to "Add lines 2 and 3"
 - Seq 0120: Changed the Identification to "Current year credit"
- Form 8845:
 - Seq 0050: Changed the Identification to "Multiply line 3 by 20%"
 - Seq 0070: Changed the Identification to "Current year credit"
- Form 8846:
 - Seq 0060: Changed the Identification to "Multiply line 3 by 7.65%"
 - Seq 0080: Removed "Total" from the Identification
- Form 8847:
 - Seq 0030: Changed the Identification to "Multiply line 1 by 5%(.05)"
 - Seq 0050: Removed "Total" from the Identification

- Form 8861:
 - Seq 0060: Changed the Identification to "Add lines 1a and 1b"
 - Seq 0080: Removed "Total" from the Identification
- Form 8862 Page 1:
 - Seq 0010: Changed "2001" to "2002" in Field Description
 - Seq 0080 re-sequenced to 0123: Changed Form Ref. to "6a"
 - Seq 0090 re-sequenced to 0127: Changed Form Ref. to "6a"
 - Seq 0100 re-sequenced to 0133: Changed "5" to "6" in Form Ref.
 - Seq 0105 re-sequenced to 0137: Changed "5" to "6" in Form Ref.
 - Seq 0106 re-sequenced to 0141: Changed "5" to "6" in Form Ref.
 - Seq 0107 re-sequenced to 0144: Changed "5" to "6" in Form Ref.
 - Seq 0108 re-sequenced to 0145: Changed "5" to "6" in Form Ref.
 - Seq 0109 re-sequenced to 0147: Changed "5" to "6" in Form Ref.
 - Seq 0110 re-sequenced to 0149: Changed "5" to "6" in Form Ref.
 - Seq 0113 re-sequenced to 0152: Changed "5" to "6" in Form Ref.
 - Seq 0116 re-sequenced to 0154: Changed "5" to "6" in Form Ref.
 - Seq 0120 re-sequenced to 0075: Changed Form Ref. to "5a"
 - Seq 0130 re-sequenced to 0085: Changed Form Ref. to "5a"
 - Seq 0140 re-sequenced to 0095: Changed Form Ref. to "5b"
 - Seq 0143 re-sequenced to 0102: Changed Form Ref. to "5b"
 - Seq 0148 re-sequenced to 0118: Changed Form Ref. to "5c"
 - Seq 0150 re-sequenced to 0155
 - Seq 0170 re-sequenced to 0225: Changed Form Ref. to "6a"
 - Seq 0180 re-sequenced to 0235: Changed Form Ref. to "6a"
 - Seq 0190 re-sequenced to 0246: Changed "5" to "6" in Form Ref.
 - Seq 0195 re-sequenced to 0250: Changed "5" to "6" in Form Ref.
 - Seq 0196 re-sequenced to 0255: Changed "5" to "6" in Form Ref.
 - Seq 0197 re-sequenced to 0260: Changed "5" to "6" in Form Ref.
 - Seq 0198 re-sequenced to 0265: Changed "5" to "6" in Form Ref.
 - Seq 0199 re-sequenced to 0270: Changed "5" to "6" in Form Ref.
 - Seq 0200 re-sequenced to 0275: Changed "5" to "6" in Form Ref.
 - Seq 0203 re-sequenced to 0280: Changed "5" to "6" in Form Ref.
 - Seq 0206 re-sequenced to 0285: Changed "5" to "6" in Form Ref.
 - Seq 0210 re-sequenced to 0165: Changed Form Ref. to "5a"
 - Seq 0220 re-sequenced to 0175: Changed Form Ref. to "5a"
 - Seq 0230 re-sequenced to 0185: Changed Form Ref. to "5b"
 - Seq 0233 re-sequenced to 0194: Changed Form Ref. to "5b"
 - Seq 0236 re-sequenced to 0205: Changed Form Ref. to "5c"
 - Seq 0238 re-sequenced to 0215: Changed Form Ref. to "5c"

- Form 8862 Page 2:
 - New Byte Count: 0453
 - New Seqs: 0510, 0520, 0540, 0545, 0800, 0810, 0890, and 0900
 - Deleted Seqs: 0290, 0300, 0310, 0315, 0316, 0317, 0318, 0319, 0320, 0323, 0326, 0330, 0340, 0350, 0360, 0370, 0380, 0382, 0384, 0388, 0410, 0420, 0550, 0560, 0570, 0575, 0576, 0577, 0578, 0579, 0580, 0583, 0586, 0590, 0600, 0610, 0620, 0630, 0640, 0642, 0644, 0648, 0670, and 0680
 - Seq 0240 re-sequenced to 0331
 - Seq 0241 re-sequenced to 0332
 - Seq 0242 re-sequenced to 0333
 - Seq 0243 re-sequenced to 0334
 - Seq 0244 re-sequenced to 0335
 - Seq 0245 re-sequenced to 0336
 - Seq 0386 re-sequenced to 0525: Changed Form Ref. to "8b"
 - Seq 0390 re-sequenced to 0530: Changed Form Ref. to "8c"
 - Seq 0400 re-sequenced to 0535: Changed Form Ref. to "8c"
 - Seq 0430: Deleted "And A student" from Identification and changed "8" to "7" in the Form Ref.
 - Seq 0440: Deleted "And A student" from Identification and changed "8" to "7" in the Form Ref.
 - Seq 0450: Changed "8" to "7" in the Form Ref.
 - Seq 0460: Changed "8" to "7" in the Form Ref.
 - Seq 0470: Changed "8" to "7" in the Form Ref.
 - Seq 0473: Changed "8" to "7" in the Form Ref.
 - Seq 0476: Changed "8" to "7" in the Form Ref.
 - Seq 0480: Changed "8" to "7" in the Form Ref.
 - Seq 0490: Changed "8" to "7" in the Form Ref.
 - Seq 0500: Changed "8" to "7" in the Form Ref.
 - Seq 0646 re-sequenced to 0860: Changed Form Ref. to "8b"
 - Seq 0650 re-sequenced to 0870: Changed Form Ref. to "8c"
 - Seq 0660 re-sequenced to 0880: Changed Form Ref. to "8c"
 - Seq 0690: Deleted "And A Student" from Identification and changed "8" to "7" in the Form Ref.
 - Seq 0700: Deleted "And A Student" from Identification and changed "8" to "7" in the Form Ref.
 - Seq 0710: Changed "8" to "7" in the Form Ref.
 - Seq 0720: Changed "8" to "7" in the Form Ref.
 - Seq 0730: Changed "8" to "7" in the Form Ref.
 - Seq 0733: Changed "8" to "7" in the Form Ref.
 - Seq 0736: Changed "8" to "7" in the Form Ref.
 - Seq 0740: Changed "8" to "7" in the Form Ref.
 - Seq 0750: Changed "8" to "7" in the Form Ref.
 - Seq 0760: Changed "8" to "7" in the Form Ref.
- Form 8863:
 - Seq 0490: Changed "\$50,000" to "\$51,000" and "\$100,000" to "\$102,000" in the Identification

- Schedule K-1 Page 2 (Form 8865):
 - Seq 0930: Deleted "*" from the seq number
- Schedule P (Form 8865):
 - Seqs 0235, 0575, and 0675: Deleted "+" from the seq numbers
- Form 8880:
 - New Byte Count: 0277
 - Seq 0150: Increased Length to "6"
 - Seq 0200: Changed the Identification to "Credit for Qualified Retirement Savings"

FORM 2120

Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0493" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2120bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Calendar Year		4	YYYY
0020	Person Supported First Name		10	AN (First Name)
0030	Person Supported Last Name		15	AN (Last Name)
*0040	Eligible Person First Name 1		10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1		15	AN
+0050	Eligible Person SSN 1		9	N
*+0060	Eligible Person Street Address 1		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or "STMbnn"
+0070	Eligible Person City 1		22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1		2	A (Standard Postal State Abbreviation)

FORM 2120

Multiple Support Declaration

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0090	Eligible Person Zip Code 1		12	N (left-justified)
0100	Eligible Person First Name 2		10	AN OR blank
0105	Eligible Person Last Name 2		15	AN or blank
0110	Eligible Person SSN 2		9	N or blank
0120	Eligible Person Street Address 2		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Person City 2		22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2		2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2		12	N (left-justified) or blank
0160	Eligible Person First Name 3		10	'See 2nd Occ.'
0165	Eligible Person Last Name 3		15	'See 2nd Occ.'
0170	Eligible Person SSN 3		9	'See 2nd Occ.'
0180	Eligible Person Street Address 3		35	'See 2nd Occ.'
0190	Eligible Person City 3		22	'See 2nd Occ.'
0200	Eligible Person State Abbreviation 3		2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3		12	'See 2nd Occ.'

FORM 2120

Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Eligible Person First Name 4		10	'See 2nd Occ.'
0225	Eligible Person Last Name 4		15	'See 2nd Occ.'
0230	Eligible Person SSN 4		9	'See 2nd Occ.'
0240	Eligible Person Street Address 4		35	'See 2nd Occ.'
0250	Eligible Person City 4		22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4		2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4		12	'See 2nd Occ.'
0280	Signed Statements in T/P Possession Indicator		1	"X"
	Record Terminus Character		1	Value "#"

FORM 4255

Recapture of Investment Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0635" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4255bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Identifying Number		9	NO ENTRY
*0010	Property Desc. (1)	A	56	AN or "STMbnn"
+0020	Original Rate (1)	1A	6	R
*+0023	Cost or Other Basis (1)	2A	12	N or "STMbnn"
+0080	Original Credit (1)	3A	12	N
+0084	Date Property Placed in Serv. (1)	4A	8	YYYYMMDD
+0090	Date Property Qualification (1)	5A	8	YYYYMMDD
+0100	Number of Full yrs between dates (1)	6A	2	N, "00", or blank
+0110	Recapture Percentage (1)	7A	6	R
+0120	Tentative Recap. Tax (1)	8A	12	N
0130	Property Desc. (2)	B	56	AN
0140	Original Rate (2)	1B	6	R

FORM 4255

Recapture of Investment Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0143	Cost or Other Basis (2)	2B	12	N
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	YYYYMMDD
0210	Date Property Qualification (2)	5B	8	YYYYMMDD
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	YYYYMMDD
0330	Date Property Qualification (3)	5C	8	YYYYMMDD
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N

FORM 4255

Recapture of Investment Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	YYYYMMDD
0450	Date Property Qualification (4)	5D	8	YYYYMMDD
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
0495	Statement Reference - BMF Use Only	10	6	Blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002
0400	Excess Contributions to Roth IRA for Current TY	18	12	N
0410	Roth IRA Contribution Credit	19	12	N
0420	Includible Current Tax Year Roth IRA Distributions	20	12	N
0430	Total of Lines 19 and 20	21	12	N
0440	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0450	Roth IRA Current TY Excess Contributions	23	12	N
0460	Total Roth IRA Excess Contributions	24	12	N
0480	Excess Contributions Tax on Roth IRA	25	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0670	Minimum Required Distribution	42	12	N
0680	Amount Actually Distributed	43	12	N
0690	Excess Accumulation	44	12	N
0700	Waiver	45	6	"WAIVER" or blank
@0710	Waiver Explanation	45	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	45	12	N
	Record Terminus Character		1	Value "#"

FORM 5884

WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0430" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5884bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0040	Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050	Total Wages Worked 120-400 Hours	1a	12	N
0060	Wages Paid Worked At Least 400 Hours	1b	12	N
0070	Total Wages Worked 400 Hours or More	1b	12	N
0080	Total Wages Worked 120-400 Hrs and More 400 Hrs	2	12	N
@0085	Attach Exception Statement	2	6	"STMbnn" or blank
0090	Work Oppt. Credits From Flow-Through Entities	3	12	N
0100	1041 Portion	4	12	NO ENTRY

FORM 5884

WORK OPPORTUNITY CREDIT

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0110	Current Year Work Opportunity Credit	4	12	N
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0160	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0170	Credit for Elderly or Disabled (Sch R)	8c	12	N
0180	Education Credits (Form 8863)	8d	12	N
0185	Credit for Qualified Retirement Savings	8e	12	N
0190	Child Tax Credit	8f	12	N
0200	Mortgage Interest Credit (Form 8396)	8g	12	N
0210	Adoption Credit (Form 8839)	8h	12	N
0220	DC First Time Homebuyer Credit (Form 8859)	8i	12	N
0230	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8k	12	N

FORM 5884

WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Qualified Electric Vehicle Credit	8l	12	N
0260	Add Lines 8a through 8l	8m	12	N
0270	Net Income Tax	9	12	N
0290	Net Regular Tax	10	12	N
0300	Enter 25% of Excess	11	12	N
0305	Tentative Minimum Tax	12	12	N
0310	Greater of Line 11 or Line 12	13	12	N
0320	Subtract Line 13 from Line 9	14	12	N
0330	Work Opportunity Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0464" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6251bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0035	AGI or AGI Less Deductions	1	12	N
0045	Medical/Dental Expense	2	12	N
0065	Schedule A Taxes	3	12	N
0085	Certain Mortgage Int.	4	12	N
0087	Miscellaneous Itemized Deductions	5	12	N
0089	Worksheet Amount	6	12	N
0092	Refund of Taxes	7	12	N
0094	Investment Int. Expense	8	12	N
0096	Depletion	9	12	N
0098	Net Operating Loss	10	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0100	Tax Exempt Interest From Private Activity Bonds	11	12	N	
0102	Section 1202 Exclusion	12	12	N	
0104	Incentive Stock Options	13	12	N	
0106	Beneficiaries of Estates and Trusts	14	12	N	
0110	Large Partnerships	15	12	N	
0114	Adjusted Gain or Loss	16	12	N	
0118	Depreciation	17	12	N	
0122	Passive Activity Loss	18	12	N	
0126	Certain Loss Limitations	19	12	N	
0130	Circulation Expense	20	12	N	
0134	Long-term Contracts	21	12	N	
0138	Mining Exploration and Development Costs	22	12	N	
0142	Research Experimental Expense	23	12	N	
0146	Certain Installment Sales	24	12	N	
					--
					--
0150	Intangible Drilling	25	12	N	
0154	Other Adjustments	26	12	N	
					--
					--
					--

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	36	12	N
0370	Amount from Sch D Line 23, or Worksheet Line 9	37	12	N
0380	Unrecaptured Section 1250 Gain	38	12	N
0390	Smaller of Lines 37 & 38 Total/Line 4 of Sch D WS	39	12	N
0410	Smaller of Lines 36 or 39	40	12	N
0420	Subtract Line 40 from 36	41	12	N
0430	Multiply Line 41 by .26 or .28 and Subtract \$3,500	42	12	N
0480	Amount from Sch D Line 28, or Worksheet Line 16	43	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	Smaller of Lines 36 or 37	44	12	N
0500	Enter Smaller of Line 43 or Line 44	45	12	N
0505	Qualified 5-Year Gain From Schedule D	46	12	N
0510	Smaller of Lines 45 or 46	47	12	N
0515	Multiply Line 47 by .08	48	12	N
0530	Subtract Line 47 from 45	49	12	N
0532	Multiply Line 49 by .10	50	12	N
				--
				--
0538	Subtract Line 45 from 44	51	12	N
0540	Multiply Line 51 by .20	52	12	N
				--
				--
0553	Net Adjusted AMT Income	53	12	N
0555	Net Adjusted AMT Income Multiply by .25	54	12	N
0557	Add Lines 42, 48, 50, 52, and 54	55	12	N
0560	Multiply Line 36 by .26 or .28 and Subtract \$3,500	56	12	N
0570	Smaller of Lines 55 or 56	57	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
--------------	-------------------------	----------------------	-----------------	----------------------------

	Record Terminus Character		1	Value "#"
--	---------------------------	--	---	-----------

FORM 6478

Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0622" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6478bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified ethanol fuel production (gallons)	1(a)	12	N
0030	Total qualified ethanol fuel	1(c)	12	N
0040	190 proof or greater (in gallons)	2a(a)	12	N
0050	Total 190 proof or greater	2a(c)	12	N
0060	Less than 190 proof but at least 150 proof	2b(a)	12	N
0070	Total less than 190 proof but at least 150 proof	2b(c)	12	N
0080	Add lines 1, 2a and 2b	3(a)	12	N
0090	Total add lines 1, 2a, and 2b	3(c)	12	N

FORM 6478

Credit for Alcohol Used as Fuel

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0100	Other fuels blended with alcohol on lines 2a & 2b	4(a)	12	N
0110	Total gallons of fuel	5a(a)	12	N
0120	Total gallons containing less than 5.7%	5b(a)	12	N
0130	Subtract line 5b from line 5a	6(a)	12	N
0140	Aviation fuel for use in noncommercial aviation	7a(a)	12	N
0150	Total aviation fuel for use in noncommercial	7a(c)	12	N
0160	Gasohol containing less than 85% alcohol	7b(a)	12	N
0170	Total gasohol containing less than 85% alcohol	7b(c)	12	N
0180	Special motor fuel containing 85% or more alcohol	7c(a)	12	N
0190	Total special motor fuel containing 85% alcohol	7c(c)	12	N
0200	Add lines 7a through 7c	8	12	N
0210	Subtract Line 8 from Line 3	9	12	N
0220	Flow-through alcohol fuel credits from partnership	10	12	N

||

FORM 6478

Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0225	1041 portion amount	11	12	NO ENTRY
0230	Current year credit for alcohol used as fuel	11	12	N
0233	1041 beneficiaries amount	11	12	NO ENTRY
0235	Attach 1041 statement	11	6	NO ENTRY
0240	Regular tax before credits	12	12	N
0250	Alternative minimum tax	13	12	N
0260	Regular Tax Plus Alternative Minimum Tax	14	12	N
0270	Foreign tax credit	15a	12	N
0280	Credit for child & dependent care expenses	15b	12	N
0290	Credit for elderly or disabled	15c	12	N
0300	Education credits	15d	12	N
0305	Credit for Qualified Retirement Savings	15e	12	N
0310	Child tax credit	15f	12	N
0320	Mortgage interest credit	15g	12	N
0330	Adoption credit	15h	12	N
0340	District of Columbia first time homebuyer credit	15i	12	N
0350	Possessions tax credit (Form 5735)	15j	12	NO ENTRY

FORM 6478

Credit for Alcohol Used as Fuel

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0360	Credit for fuel from a nonconventional source	15k	12	N
0370	Qualified electric vehicle credit	15l	12	N
0380	Add lines 15a through 15l	15m	12	N
0390	Net income tax	16	12	N
0410	Net Regular Tax	17	12	N
0420	Enter 25% of Excess	18	12	N
0425	Tentative Minimum Tax	19	12	N
0430	Greater of line 18 or line 19	20	12	N
0440	Subtract line 20 from line 16	21	12	N
0450	Credit for alcohol used as fuel	22	12	N
	Record Terminus Character		1	Value "#"

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1163" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6781bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Identifying Number		9	NO ENTRY
@0010	Attached List of Foreign Currency Contracts		6	"STMbnn" or blank
0020	Mixed Straddle Election Box	A	1	"X" or blank
0030	Straddle by Straddle Identification Election Box	B	1	"X" or blank
0040	Mixed Straddle Account Election Box	C	1	"X" or blank
@0050	Statement Required by Regulations	C	6	"STMbnn" or blank
0060	Net Section 1256 Contracts Loss Election Box	D	1	"X" or blank
*0070	Identification of Account - 1	1a(1)	46	AN, "STMbnn" or blank

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0080	Section 1256 Contracts Loss - 1	1b(1)	12	N
+0090	Section 1256 Contracts Gain - 1	1c(1)	12	N
0100	Identification of Account - 2	1a(2)	46	AN or blank
0110	Section 1256 Contracts Loss - 2	1b(2)	12	'See 1st Occ.'
0120	Section 1256 Contracts Gain - 2	1c(2)	12	'See 1st Occ.'
0130	Identification of Account - 3	1a(3)	46	'See 2nd Occ.'
0140	Section 1256 Contracts Loss - 3	1b(3)	12	'See 1st Occ.'
0150	Section 1256 Contracts Gain - 3	1c(3)	12	'See 1st Occ.'
0160	Total Section 1256 Contracts Loss	2b	12	N
0170	Total Section 1256 Contracts Gain	2c	12	N
0180	Total Section 1256 Contracts Net Gain or Loss	3c	12	N
@0190	Form 1099-B Adjustment Schedule	4c	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4c	12	N
0210	Net Gain or Loss and Form 1099-B Adjustments	5c	12	N
0220	Net Section 1256 Contracts Loss	6c	12	N
0230	Combine Lines 5 & 6	7c	12	N

||

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0240	Short-Term Capital Gain or Loss	8c	12	N
0250	Long-Term Capital Gain or Loss	9c	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10a(1)	35	AN, "STMbnn" or blank
+0280	Delivery Date (Losses) - 1	10b(1)	8	YYYYMMDD or blank
+0290	Date Close Out or Sold (Losses) - 1	10c(1)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10d(1)	12	N
+0310	Cost or Other Basis Plus Commissions (Losses) - 1	10e(1)	12	N
*+0320	Losses from Straddles - 1	10f(1)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10g(1)	12	N
+0340	Recognized Losses - 1	10h(1)	12	N
+0350	28% Rate Loss - 1	10i(1)	12	N
0360	Description of Property (Losses) - 2	10a(2)	35	AN or blank
0370	Delivery Date (Losses) - 2	10b(2)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10c(2)	8	'See 1st Occ.'

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0390	Gross Sales Price (Losses) - 2	10d(2)	12	'See 1st Occ.'
0400	Cost or Other Basis Plus Commissions (Losses) - 2	10e(2)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10f(2)	12	N
0420	Unrecognized Gain On Offsetting Positions - 2	10g(2)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10h(2)	12	'See 1st Occ.'
0440	28% Rate Loss - 2	10i(2)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
0480	Long-Term Portion of 28% Rate Loss	11b(i)	12	N
*0490	Description of Property (Gains) - 1	12a(1)	35	AN, "STMbnn" or blank
+0500	Delivery Date (Gains) - 1	12b(1)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12c(1)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12d(1)	12	N
+0530	Cost or Other Basis Plus Commissions (Gains) - 1	12e(1)	12	N
*+0540	Gains from Straddles - 1	12f(1)	12	N or "STMbnn"

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0550	28% Rate Gain - 1	12g(1)	12	N
0560	Description of Property (Gains) - 2	12a(2)	35	AN or blank
0570	Delivery Date (Gains) - 2	12b(2)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12c(2)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12d(2)	12	'See 1st Occ.'
0600	Cost or Other Basis Plus Commissions (Gains) - 2	12e(2)	12	'See 1st Occ.'
0610	Gains from Straddles - 2	12f(2)	12	N
0620	28% Rate Gain - 2	12g(2)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
0660	Long-Term Portion of 28% Rate Gain	13b(g)	12	N
*0670	Description of Property (Unrecognized Gains) - 1	14a(1)	35	AN, "STMbnn" or blank
+0680	Date Acquired (Unrecognized Gains) - 1	14b(1)	8	YYYYMMDD or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14c(1)	12	N

FORM 6781

Gains and Losses from Section 1256,
Contracts ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0700	Cost or Other Basis As Adjusted - 1	14d(1)	12	N
+0710	Unrecognized Gain - 1	14e(1)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14a(2)	35	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14b(2)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14c(2)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14d(2)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14e(2)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14a(3)	35	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14b(3)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14c(3)	12	'See 1st Occ.'
0800	Cost or Other Basis As Adjusted - 3	14d(3)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14e(3)	12	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0577" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8689bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001

--||
--||
--||
--||
--||
--||
--||
--||
--||
--||

0120	Wages, Salaries, Tips	1	12	N
0130	Taxable Interest	2	12	N
0140	Ordinary Dividends	3	12	N
0150	Taxable Refunds, Credits, or Offsets of Local Tx	4	12	N
0160	Alimony Received	5	12	N
0170	Business Income or Loss	6	12	N
0180	Capital Gain or Loss	7	12	N

FORM 8689

Allocation of Individual Income Tax
to the VI

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----	
0190	Other Gains or Losses	8	12	N	
0200	IRA Distributions (Taxable Amount)	9	12	N	
0210	Pensions And Annuities (Taxable Amount)	10	12	N	
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N	
0230	Farm Income or Loss	12	12	N	
0240	Unemployment Compensation	13	12	N	
0250	Social Security Benefits (Taxable Amount)	14	12	N	
*0260	Type of Other Income	15	12	AN or "STMbnn"	
+0270	Amount of Other Income	15	12	N	
0275	Total Other Income	15	12	N	
0280	Total Income	16	12	N	
0285	Educator Expenses	17	12	N	
0290	IRA Deduction	18	12	N	
0300	Student Loan Interest Deduction	19	12	N	
0305	Tuition and Fees Deduction	20	12	N	
0310	Medical Savings Account Deduction	21	12	N	
0320	Moving Expenses	22	12	N	
0330	One-Half of Self- Employment Tax	23	12	N	

FORM 8689

Allocation of Individual Income Tax
to the VI

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0340	Self-Employed Health Insurance Deduction	24	12	N	
0350	Self-Employed SEP/ SIMPLE, and Qualified Plans	25	12	N	
0360	Penalty on Early Withdrawal of Savings	26	12	N	
0370	Total Other Adjustments	27	12	N	
0380	Adjusted Gross Income	28	12	N	
0390	Total Tax From Form 1040	29	12	N	
0400	Adjustment to Total Tax Amount	30	12	N	
0410	Adjusted Total Tax Amount	31	12	N	
0420	Adjusted Gross Income from Form 1040	32	12	N	
0430	Divide Line 28 by Line 32	33	6	R	
0440	Tax Allocated to The Virgin Islands	34	12	N	
0450	VI Tax Withheld	35	12	N	
0460	ES Payments	36	12	N	
0470	Form 4868 Amount	37	12	N	
0480	Total Payments	38	12	N	
0485	Smaller of Allocated Tax or Total Payments	39	12	N	

FORM 8689

Allocation of Individual Income Tax
to the VI

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0490	Overpaid to Virgin Islands	40	12	N
0500	Refund	41	12	N
0510	Applied to ES Tax	42	12	N
0520	Amount Owed to Virgin Islands	43	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 23	28	12	N
0320	Amount from Prior Year Sch D, Line 19	29	12	N
0330	Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS	30	12	N
0350	Smaller of Line 27 or Line 30	31	12	N --
0360	Line 27 Minus Line 31	32	12	N
0370	Multiply Line 32 by 26% (.26) or by 28% (.28)	33	12	N
0380	Amount from Prior Year Sch D, Line 28	34	12	N
0390	Smaller of Line 27 or 28	35	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0400	Smaller of Line 34 or Line 35	36	12	N
0410	Amount from Prior Year Sch D, Line 29	37	12	N
0420	Smaller of Line 36 or Line 37	38	12	N
0430	Multiply Line 38 by 8% (.08)	39	12	N
0440	Line 36 minus Line 38	40	12	N
0450	Multiply line 40 by 10% (.10)	41	12	N
0460	Line 35 Minus Line 36	42	12	N
0470	Multiply Line 42 by 20% (.20)	43	12	N
0480	Line 31 Minus Line 35	44	12	N
0490	Multiply Line 44 by 25% (.25)	45	12	N
0500	Add Lines 33, 39, 41, 43 and 45	46	12	N
0510	Multiply Line 27 by 26% (.26) or by 28% (.28)	47	12	N
0520	Smaller of Line 46 or Line 47	48	12	N

Record Terminus Character

1

Value "#"

FORM 8820

Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0388" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2	12	N
0040	Flow-through Orphan Drug Credit(s)	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Current Year Orphan Drug Credit	4	12	N
0060	Regular Tax Before Credits	5	12	N
0070	Alternative Minimum Tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign Tax Credit	8a	12	N

FORM 8820

Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0110	Credit for Elderly or Disabled (Sch R)	8c	12	N
0120	Education Credits (Form 8863)	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child Tax Credit	8f	12	N
0140	Mortgage Interest Credit (Form 8396)	8g	12	N
0150	Adoption Credit (Form 8839)	8h	12	N
0160	District of Columbia First Time HomeBuyer Credit	8i	12	N
0170	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8k	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8l	12	N
0200	Add Lines 8a through 8l	8m	12	N
0210	Net Income Tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N

FORM 8820

Orphan Drug Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0250	Greater of Line 11 or Line 12	13	12	N
0260	Subtract Line 13 from Line 9	14	12	N
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8826

Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0406" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8826bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total Eligible Access Expenditures	1	12	N
@0025	Controlled Group Schedule Attached	1	6	"STMbnn" or blank
0030	Subtract Line 2 from Line 1	3	12	N
0040	Smaller Amount of Line 3 or Line 4	5	12	N
0050	Multiply Line 5 by 50%	6	12	N
0060	Disabled Access Credits From Flow- Through Entities	7	12	N
0070	Current Year Disabled Access Credit	8	12	N
0080	Regular Tax Before Credits	9	12	N

FORM 8826

Disabled Access Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0090	Alternative Minimum Tax	10	12	N
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0120	Credit for Child and Dependent Care Expenses	12b	12	N
0130	Credit for Elderly or Disabled	12c	12	N
0140	Education Credits	12d	12	N
0145	Credit for Qualified Retirement Savings	12e	12	N
0150	Child Tax Credit	12f	12	N
0160	Mortgage Interest Credit	12g	12	N
0170	Adoption Credit	12h	12	N
0180	District of Columbia First Time Homebuyer Credit	12i	12	N
0190	Possession Tax Credit	12j	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12k	12	N
0210	Qualified Electric Vehicle Credit	12l	12	N
0220	Add Line 12a - Line 12l	12m	12	N
0230	Net Income Tax	13	12	N

FORM 8826

Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Net Regular Tax	14	12	N
0260	Enter 25% of Excess	15	12	N
0265	Tentative Minimum Tax	16	12	N
0270	Greater of Line 15 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N
0290	Disabled Access Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 8830

ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8830bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified enhanced oil recovery costs	1	12	N
0030	Qualified enhanced oil recovery costs X 15%	2	12	N
0040	Enhanced oil recovery credits from flow-through	3	12	N
0050	Current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N

FORM 8830

ENHANCED OIL RECOVERY CREDIT

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0100	Credit for child & dependent care expenses	8b	12	N
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage Interest Credit	8g	12	N
0150	Adoption Credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net regular tax	10	12	N --
0240	Enter 25% of Excess	11	12	N
0245	Tentative minimum tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N

FORM 8830

ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8834

Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0544" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 00000001 - 00000005
0010	Identifying Number		9	NO ENTRY
0015	Date Vehicle Place in Service 1	1 (a)	8	YYYYMMDD
0020	Cost of Vehicle 1	2 (a)	12	N
0030	Section 179 expense deduction - 1st vehicle	3 (a)	12	N
0040	Subtract line 3 from line 2 - 1st vehicle	4 (a)	12	N
0050	Multiply Line 4 by Appropriate Percent- 1st Vehicle	5 (a)	12	N
0060	Smaller of line 5 or line 6 - 1st vehicle	7 (a)	12	N
0065	Date Vehicle Placed in Service 2	1 (b)	8	YYYYMMDD or Blank
0070	Cost of Vehicle 2	2 (b)	12	N

FORM 8834

Qualified Electric Vehicle Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N
0170	Add columns (a) through (c) on line 7	8	12	N
0175	Credit From Pass-Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N

FORM 8834

Qualified Electric Vehicle Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0260	Credit for child and dependent care expenses	16b	12	N
0270	Credit for elderly or disabled	16c	12	N
0280	Education credits	16d	12	N
0285	Credit for Qualified Retirement Savings	16e	12	N
0290	Child tax credit	16f	12	N
0300	Mortgage interest credit	16g	12	N
0310	Adoption credit	16h	12	N
0320	District of Columbia first time homebuyer credit	16i	12	N
0330	Possessions tax credit (Form 5735)	16j	12	NO ENTRY
0340	Credit for fuel from a nonconventional source	16k	12	N
0350	Add line 16a - Line 16k	16l	12	N

FORM 8834

Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Net regular tax (subtract line 161 from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

FORM 8835

RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0588" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Fiscal Year Filer literal	1	2	"FY" or blank
0020	Kilowatt hours produced and sold	1	12	N
0030	Total Kilowatt hours produced and sold	1	12	N
@0035	Attach fiscal year computation	1	6	"STMbnn" or blank
0040	Phaseout adjustment	2	12	N
0045	Phaseout adjustment rate	2	6	R
0050	Total phaseout adjustment	2	12	N
@0055	Attach fiscal year computation	2	6	"STMbnn" or blank

FORM 8835

RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0060	Credit for electricity produced by closed- loop	3	12	N
0070	Kilowatt hours produced and sold	4	12	N
0080	Total kilowatt hours produced and sold	4	12	N
@0085	Attach fiscal year computation	4	6	"STMbnn" or blank
0090	Phaseout adjustment	5	12	N
0100	Phaseout adjustment rate	5	6	R
0110	Total phaseout adjustment	5	12	N
@0115	Attach fiscal year computation	5	6	"STMbnn" or blank
0120	Credit for electricity produced by wind facility	6	12	N
0130	Total credit before reduction	7	12	N
0140	Total of government grants	8	12	N
0150	Total of additions to the capital account	9	12	N
0160	Divide line 8 by line 9	10	6	N
0170	Multiply line 7 by line 10	11	12	N
0180	Subtract line 11 from line 7	12	12	N

||

FORM 8835

RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0190	Credit(s) from flow-through entities	13	12	N
0195	Form 1041 portion amount	14	12	NO ENTRY
0200	Current year credit	14	12	N
0210	Regular tax before credits	15	12	N
0220	Alternative minimum tax	16	12	N
0230	Regular Tax Plus Alternative Minimum Tax	17	12	N
0240	Foreign tax credit	18a	12	N
0250	Credit for child care and dependent care expenses	18b	12	N
0260	Credit for elderly or disabled	18c	12	N
0270	Education credits	18d	12	N
0275	Credit for Qualified Retirement Savings	18e	12	N
0280	Child tax credit	18f	12	N
0290	Mortgage interest credit	18g	12	N
0300	Adoption credit	18h	12	N
0310	District of Columbia first time homebuyer credit	18i	12	N
0320	Possessions tax credit (Form 5735)	18j	12	NO ENTRY

FORM 8835

RENEWABLE ELECTRICITY PRODUCTION CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Credit for fuel from a nonconventional source	18k	12	N
0340	Qualified electric vehicle credit	18l	12	N
0350	Add line 18a - Line 18l	18m	12	N
0360	Net income tax	19	12	N
0380	Net Regular Tax	20	12	N
0390	Enter 25% of Excess	21	12	N
0395	Tentative Minimum Tax	22	12	N
0400	Greater of line 21 or line 22	23	12	N
0410	Subtract line 23 from line 19	24	12	N
0420	Renewable electricity credit allowed	25	12	N
	Record Terminus Character		1	Value "#"

...

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0532" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8844bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	NO ENTRY	
0015	Qualified Empowerment Zone Wages	1a	12	N	
0020	Total Qualified Empowerment Zone Wages	1a	12	N	
0025	Qualified Renewal Community Wages	1b	12	N	
0027	Total Qualified Renewal Community Wages	1b	12	N	
0030	Add lines 1a and 1b	2	12	N	
0040	Credits from flow- through entities	3	12	N	
0050	Add lines 2 and 3	4	12	N	
0060	Credit from passive activities	5	12	N	

FORM 8844

EMPOWERMENT ZONE AND RENEWAL COMMUNITY

...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Current year credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0170	Credit for child & dependent care expenses	14b	12	N
0180	Credit for elderly or disabled	14c	12	N
0190	Education credits	14d	12	N
0195	Credit for Qualified Retirement Savings	14e	12	N
0200	Child tax credit	14f	12	N
0210	Mortgage interest credit	14g	12	N
0220	Adoption credit	14h	12	N

FORM 8844

EMPOWERMENT ZONE AND RENEWAL COMMUNITY

...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0230	District of Columbia first time homebuyer credit	14i	12	N
0240	Possessions tax credit (Form 5735)	14j	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14k	12	N
0260	Qualified electric vehicle credit	14l	12	N
0270	Add lines 14a through 14l	14m	12	N
0280	Net income tax	15	12	N
				--
0310	Net Regular Tax	16	12	N
				--
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	Credit allowed for current year	24	12	N

FORM 8844

EMPOWERMENT ZONE AND RENEWAL COMMUNITY

...

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
--------------	-------------------------	----------------------	-----------------	----------------------------

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

FORM 8845

INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0412" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8845bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total of qualified wages	1	12	N
0030	Calendar year 1993 qualified wages	2	12	N
0040	Incremental increase (subtract line 2 from line 1)	3	12	N
0050	Multiply line 3 by 20%	4	12	N
0060	Indian employment credits from flow- through	5	12	N
0065	Form 1041 portion amount	6	12	NO ENTRY
0070	Current year credit	6	12	N
0080	Regular tax before credits	7	12	N
0090	Alternative minimum tax	8	12	N

FORM 8845

INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0120	Credit for child & dependent care expenses	10b	12	N
0130	Credit for elderly or disabled	10c	12	N
0140	Education credits	10d	12	N
0145	Credit for Qualified Retirement Savings	10e	12	N
0150	Child tax credit	10f	12	N
0160	Mortgage interest credit	10g	12	N
0170	Adoption credit	10h	12	N
0180	District of Columbia first time homebuyer credit	10i	12	N
0190	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10k	12	N
0210	Qualified electric vehicle credit	10l	12	N
0220	Add lines 10a through 10l	10m	12	N
0230	Net income tax	11	12	N
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N

FORM 8845

INDIAN EMPLOYMENT CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8846

CREDIT FOR EMPLOYER SS AND MEDICARE
TAXES

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0407" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Tips received by employees for services	1	12	N
0030	Tips not subject to the credit provisions	2	12	N
0040	Creditable tips (subtract line 2 from line 1)	3	12	N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1	"X" or blank
0060	Multiply line 3 by 7.65%	4	12	N
@0065	Computation showing amount of tips	4	6	"STMbnn" or blank
0070	Form 8846 credits from flow-through entities	5	12	N

FORM 8846

CREDIT FOR EMPLOYER SS AND MEDICARE
TAXES

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0080	Current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0130	Credit for child care and dependent care expenses	10b	12	N
0140	Credit for elderly or disabled	10c	12	N
0150	Education credits	10d	12	N
0155	Credit for Qualified Retirement Savings	10e	12	N
0160	Child tax credit	10f	12	N
0170	Mortgage interest credit	10g	12	N
0180	Adoption credit	10h	12	N
0190	District of Columbia first time homebuyer credit	10i	12	N
0200	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10k	12	N
0220	Qualified electric vehicle credit	10l	12	N

FORM 8846

CREDIT FOR EMPLOYER SS AND MEDICARE
TAXES

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0230	Add line 10a - line 101	10m	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N
0270	Enter 25% of Excess	13	12	N
0275	Tentative minimum tax	14	12	N
0280	Greater of line 13 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8847bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	NO ENTRY	
0020	Total qualified CDC contributions	1	12	N	
0030	Multiply line 1 by 5% (.05)	2	12	N	
0040	CDC credits from flow-through entities	3	12	N	
0050	Current year credit	4	12	N	
0060	Regular tax before credits	5	12	N	
0070	Alternative minimum tax	6	12	N	
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N	
0090	Foreign tax credit	8a	12	N	

FORM 8847

CREDIT FOR CONTRIBUTIONS TO SELECTED
COMMUNITY

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0100	Credit for child & dependent care expenses	8b	12	N
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage interest credit	8g	12	N
0150	Adoption credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N --
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N

FORM 8847

CREDIT FOR CONTRIBUTIONS TO SELECTED
COMMUNITY

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8861

Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0436" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8861bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified first- year wages	1a	12	N
0030	Total qualified first-year wages	1a	12	N
0040	Qualified second- year wages	1b	12	N
0050	Total qualified second-year wages	1b	12	N
0060	Add lines 1a and 1b	2	12	N
@0065	Group credit division schedule	2	6	"STMbnn" or blank
@0067	Line 2 difference statement	2	6	"STMbnn" or blank
0070	Welfare-to-work credit (s) flow- through entities	3	12	N
0075	Form 1041 portion amount	4	12	NO ENTRY

FORM 8861

Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0130	Credit for child & dependent care expenses	8b	12	N
0140	Credit for elderly or disabled	8c	12	N
0150	Education credits	8d	12	N
0155	Credit for Qualified Retirement Savings	8e	12	N
0160	Child tax credit	8f	12	N
0170	Mortgage interest credit	8g	12	N
0180	Adoption credit	8h	12	N
0190	District of Columbia first time homebuyer credit	8i	12	N
0200	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8k	12	N
0220	Qualified electric vehicle credit	8l	12	N

FORM 8861

Welfare-To-Work Credit

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0230	Add lines 8a through 8l	8m	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N
0275	Tentative Minimum Tax	12	12	N
0280	Greater of line 11 or line 12	13	12	N
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
Record Terminus Character			1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0759" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Year for Which You Are Filing This Form	1	4	Value "2002"
0020	Qualifying Child of Another Person Yes Box	2	1	"X" or blank
0030	Qualifying Child of Another Person No Box	2	1	"X"
0040	Beginning Date Your Home In The USA	3a	8	DT
0045	Ending Date Your Home in The USA	3a	8	DT
0050	Beginning Date Your Spouse Home In The USA	3b	8	DT
0055	Ending Date Your Spouse Home in The USA	3b	8	DT
0060	Relationship Yes Box - 1	4	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0070	Relationship No Box - 1	4	1	"X" or blank
0075	Related to the Child or Child With You-Yes Box - 1	5a	1	"X" or blank
0085	Related to the Child or Child With You-No Box - 1	5a	1	"X" or blank --
0095	Child's Relationship to You - 1	5b	11	AN or blank --
0102	Name of the Placement Agency - 1	5b	35	AN, Allowable special characters are space, slash, hyphen or blank
				--
				--
				--
				--
				--
0111	Did You Care for The Child Yes Box - 1	5c	1	"X" or blank --
				--
0118	Did You Care for The Child No Box - 1	5c	1	"X" or blank --
				--
0123	Did the Child Live with You Yes Box - 1	6a	1	"X" or blank --
				--
0127	Did the Child Live with You No Box - 1	6a	1	"X" or blank
				--
0133	Street Address During the Filing Tax Year - 1	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0137	City, State and Zip Code - 1	6b Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	6b Child 1	35	-- AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6b Child 1	25	-- AN
0145	Street Address During the Filing Tax Year - 3	6b Child 1	35	-- AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6b Child 1	25	-- AN
0149	Name of School or Care Providers - 1	6c Child 1	35	-- AN
0152	Name of School or Care Providers - 2	6c Child 1	35	-- AN
0154	Name of School or Care Providers - 3	6c Child 1	35	AN
0155	Relationship Yes Box - 2	4	1	'See 1st Occ.'
0160	Relationship No Box - 2	4	1	'See 1st Occ.'
0165	Related to the Child or Child With You-Yes Box - 2	5a	1	'See 1st Occ.'
0175	Related to the Child or Child With You-No Box - 2	5a	1	-- 'See 1st Occ.' --

Field No.	Identification	Form Ref.	Length	Field Description
0185	Child's Relationship to You - 2	5b	11	'See 1st Occ.'
0194	Name of the Placement Agency - 2	5b	35	'See 1st Occ.' -- -- -- -- -- -- -- --
0205	Did You Care for The Child Yes Box - 2	5c	1	'See 1st Occ.'
0215	Did You Care for The Child No Box - 2	5c	1	'See 1st Occ.' -- --
0225	Did the Child Live with You Yes Box - 2	6a	1	'See 1st Occ.' --
0235	Did the Child Live with You No Box - 2	6a	1	'See 1st Occ.' -- --
0246	Street Address During The Filing Tax Year - 1	6b Child 2	35	'See 1st Occ.' -- --
0250	City, State and Zip Code - 1	6b Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	6b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	6b Child 2	25	'See 1st Occ.'

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0265	Street Address During the Filing Tax Year - 3	6b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	6b Child 2	25	'See 1st Occ.'
0275	Name of School or Care Providers - 1	6c Child 2	35	'See 1st Occ.'
0280	Name of School or Care Providers - 2	6c Child 2	35	'See 1st Occ.'
0285	Name of School or Care Providers - 3	6c Child 2	35	'See 1st Occ.'

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

[illegible]

Field No.	Identification	Form Ref.	Length	Field Description
				--
				--
				--
				--
0430	Was The Child Under 19 Yes Box - 1	7a	1	"X" or blank
0440	Was The Child Under 19 No Box - 1	7a	1	"X" or blank
0450	Was The Child Under 24 And A Student Yes Box - 1	7b	1	"X" or blank
0460	Was The Child Under 24 And A Student No Box - 1	7b	1	"X" or blank
0470	Name of School, State, County, Local Gov Agency-1	7c Child 1	35	AN
0473	Name of School, State, County, Local Gov Agency-2	7c Child 1	35	AN
0476	Name of School, State, County, Local Gov Agency-3	7c Child 1	35	AN
0480	Was The Child Disabled Yes Box - 1	7d	1	"X" or blank
0490	Was The Child Disabled No Box - 1	7d	1	"X" or blank
0500	Name of Health Care Provider or Social Worker - 1	7e	35	AN
0510	Qualifying Child of Other Yes Box - 1	8a	1	"X" or blank
0520	Qualifying Child of Other No Box - 1	8a	1	"X" or blank
0525	Child's Relationship To Person - 1	8b	11	AN or blank

[illegible]

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0720	Was The Child Under 24 And A Student No Box - 2	7b	1	'See 1st Occ.'
0730	Name of School, State, County, Local Gov Agency-1	7c Child 2	35	'See 1st Occ.'
0733	Name of School, State, County, Local Gov Agency-2	7c Child 2	35	'See 1st Occ.'
0736	Name of School, State, County, Local Gov Agency-3	7c Child 2	35	'See 1st Occ.'
0740	Was the Child Disabled Yes Box - 2	7d	1	'See 1st Occ.'
0750	Was the Child Disabled No Box - 2	7d	1	'See 1st Occ.'
0760	Name of Health Care Provider or Social Worker - 2	7e	35	'See 1st Occ.'
0800	Qualifying Child of Other Yes Box - 2	8a	1	'See 1st Occ.'
0810	Qualifying Child of Other No Box - 2	8a	1	'See 1st Occ.'
0860	Child's Relationship To Person - 2	8b	11	'See 1st Occ.'
0870	Person's Name - 2	8c	35	'See 1st Occ.'
0880	Person's SSN - 2	8c	9	'See 1st Occ.'
0890	Tie-breaker Rule Yes Box - 2	8d	1	'See 1st Occ.'
0900	Tie-breaker Rule No Box - 2	8d	1	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0749" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8863bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Student's First Name - 1	1a	10	AN (first name) or blank
0020	Student's Last Name - 1	1a	15	AN (last name) or blank
0030	Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0035	Student's SSN - 1	1b	9	N or blank
0040	Qualified Expenses Paid in Current Tax Year - 1	1c	12	N
0050	Smaller of Exp Paid in Current TY or \$1000 - 1	1d	12	N
0060	Subtract Columns d from c - 1	1e	12	N

FORM 8863

Education Credits (Hope and Lifetime...

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0275	Student's SSN - 1	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1st Occ.'
0300	Student's Last Name - 2	4a	15	'See 1st Occ.'
0310	Student's Name Control - 2	4a	4	'See 1st Occ.'
0315	Student's SSN - 2	4b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	4c	12	'See 1st Occ.'
0330	Student's First Name - 3	4a	10	'See 1st Occ.'
0340	Student's Last Name - 3	4a	15	'See 1st Occ.'

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0350	Student's Name Control - 3	4a	4	'See 1st Occ.'
0355	Student's SSN - 3	4b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	4c	12	'See 1st Occ.'
0370	Student's First Name - 4	4a	10	'See 1st Occ.'
0380	Student's Last Name - 4	4a	15	'See 1st Occ.'
0390	Student's Name Control - 4	4a	4	'See 1st Occ.'
0395	Student's SSN - 4	4b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	4c	12	'See 1st Occ.'
0410	Student's First Name - 5	4a	10	'See 1st Occ.'
0420	Student's Last Name - 5	4a	15	'See 1st Occ.'
0430	Student's Name Control - 5	4a	4	'See 1st Occ.'
0435	Student's SSN - 5	4b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	4c	12	'See 1st Occ.'
0450	Total Qualified Expenses	5c	12	N
0460	Smaller of Line 5 or \$5000	6c	12	N
0470	Multiply Line 6 by 20%	7c	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8c	12	N

FORM 8863

Education Credits (Hope and Lifetime...)

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0490	Enter \$51,000 (\$102,000 if Married Filing Jointly)	9	12	N
0500	Modified AGI from 1040 or 1040A	10	12	N
0510	Subtract Lines 10 from 9	11	12	N
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	12	12	N
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	13	6	R
0529	Multiply Line 8 by Line 13	14	12	N
0540	Tax from 1040 or 1040A	15	12	N
0550	Total 1040/1040A other credits	16	12	N
0560	Subtract Line 16 from Line 15	17	12	N
0590	Education Credits	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8880

Credit for Qualified Retirement Savings
Contr ...

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"8880bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Primary T/P Roth IRA for 2002	1a	12	N	
0020	Secondary T/P Roth IRA for 2002	1b	12	N	
0030	Primary T/P Contributions	2a	12	N	
0040	Secondary T/P Contributions	2b	12	N	
0050	Add Lines 1 and 2 Column (a)	3a	12	N	
0060	Add Lines 1 and 2 Column (b)	3b	12	N	
0070	Primary T/P Taxable Distributions	4a	12	N	
0080	Secondary T/P Taxable Distributions	4b	12	N	
0090	Subtract Line 4 from 3 Column (a)	5a	12	N	

FORM 8880

Credit for Qualified Retirement Savings
Contr ...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0100	Subtract Line 4 from 3 Column (b)	5b	12	N	
0110	Primary T/P Smaller of line 5 or \$2000	6a	12	N	
0120	Secondary T/P Smaller of line 5 or \$2000	6b	12	N	
0130	Total line 6a and 6b	7	12	N	
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N	
0150	Decimal Amount	9	6	N	
0160	Multiply line 7 by line 9	10	12	N	
0170	Tax from 1040/1040A	11	12	N	
0180	Credits from 1040/ 1040A	12	12	N	
0190	Subtract line 12 from line 11	13	12	N	
0200	Credit for Qualified Retirement Savings	14	12	N	
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
1848	Combined Net Gain/ Loss	17	12	N
1849	Allowable Loss	18	12	N
1852	Unrecaptured Section 1250 Gain	19	12	N
1856	Taxable Income	20	12	N
1860	Smaller of LT or Combined Gain or Loss	21	12	N
1870	Investment Capital Gain	22	12	N
1880	Subtract Line 22 from Line 21	23	12	N
1885	Subtract Line 23 from Line 20	24	12	N
1895	Tax on Amount on Line 24	25	12	N
1950	Smaller of Taxable Income	26	12	N

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
1995	Amount from Line 24	27	12	N
2025	Subtract Line 27 from Line 26	28	12	N
2028	Qualified 5-Year Gain From Line 8 of Worksheet	29	12	N
2150	Smaller of Line 28 or Line 29	30	12	N
2155	Multiply Line 30 by 0.08	31	12	N
2170	Subtract Line 30 from Line 28	32	12	N
2180	Multiply Line 32 by 0.10	33	12	N
2184	Smaller of Line 20 or Line 23	34	12	N
2186	Amount From Line 28	35	12	N
2199	Subtract Line 35 from Line 34	36	12	N
2203	Multiply Line 36 by 0.20	37	12	N
2211	Add Lines 25, 31, 33 and 37	38	12	N
2231	Tax on Taxable Income	39	12	N
2236	Tax	40	12	N
Record Terminus Character			1	Value "#"

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0598" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0600	Record ID		6	"SCHbK1"
0601	Schedule Type		6	"8865bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	Blank
0605	Schedule Occurrence Number		7	N 0000001 - 0000005
0610	Interest Expense On Investment Debts	14a	12	N
0620	Investment Income	14a(1)	12	N
0630	Investment Expenses	14a(2)	12	N
@0635	Investment Income Attachment	14b(1)	6	"STMbnn" or blank
@0637	Investment Expenses Attachment	14b(2)	6	"STMbnn" or blank
0640	Net Earnings (Loss) From Self-Employment	15a	12	N
0650	Gross Farming Or Fishing Income	15b	12	N
0660	Gross Nonfarm Income	15c	12	N
0670	Depreciation Adjustment	16a	12	N
0680	Adjusted Gain Or Loss	16b	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0690	Depletion (Other Than Oil And Gas)	16c	12	N
0700	Gross Income (Oil, Gas And Geothermal Property)	16d(1)	12	N
@0705	Oil, Gas & Geothermal Attachment	16d(1)	6	"STMbnn" or blank
0710	Deductions Allocable To Oil, Gas, & Geothermal	16d(2)	12	N
@0715	Deductions Oil, Gas Attachment	16d(2)	6	"STMbnn" or blank
0720	Other Adjustments	16e	12	N
@0725	Other Adjustments (Attach Schedule)	16e	6	"STMbnn" or blank
0730	Name Of Foreign Country Or U.S. Possession	17a	35	AN
0735	Gross Income From All Sources	17b	12	N
0740	Gross Income Sourced At Partner Level	17c	12	N
@0745	Schedule of Reductions	17c	6	"STMbnn" or blank
0750	Passive Income	17d(1)	12	N
0760	Listed Categories Income	17d(2)	12	N
@0765	Listed Categories Income (Attach Schedule)	17d(2)	6	"STMbnn" or blank
0770	General Limitation Income	17d(3)	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0780	Interest Expense at Partner Level	17e(1)	12	N
0790	Other at Partner Level	17e(2)	12	N
0800	Passive Deductions	17f(1)	12	N
0810	Listed Categories Deductions	17f(2)	12	N
@0815	Listed Categories Deductions (Attach Schedule)	17f(2)	6	"STMbnn" or blank
0820	General Limitation Deductions	17f(3)	12	N
0830	Total Foreign Taxes Paid	17g	1	"X" or blank
0840	Total Foreign Taxes Accrued	17g	1	"X" or blank
0850	Total Foreign Taxes	17g	12	N
0860	Reduction In Taxes Available	17h	12	N
@0865	Reduction In Taxes Available (Attach Schedule)	17h	6	"STMbnn" or blank
0870	Section 59(e)(2) Expenditures: Type	18a	50	AN
0880	Section 59(e)(2) Expenditures: Amount	18b	12	N
0890	Tax Exempt Interest Income	19	12	N
0900	Other Tax Exempt Income	20	12	N
0910	Nondeductible Expenses	21	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0920	Distributions Of Money	22	12	N
@0925	Adjusted Basis & FMV of Securities (Attach)	22	6	"STMbnn" or blank
0930	Distributions Of Property Other Than Money	23	12	N
@0935	Adjusted Basis & FMV of Property (Attach)	23	6	"STMbnn" or blank
0940	Recapture Low Income Housing Credit: Partnerships	24a	12	N
@0945	Low-Income Housing Credit Attachment	24a	6	"STMbnn" or blank
0950	Recapture Low Income Housing Credit: Other	24b	12	N
@0960	Supplemental Information	25	6	"STMbnn" or blank
@0965	Schedule K-1 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"1365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbP"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
*0030	Acquisitions Name	I (a)	35	AN or "STMbnn" or blank
+0040	Acquisitions Address	I (a)	35	AN
*+0050	Acquisitions City	I (a)	22	AN or "STMbnn"
+0060	Acquisitions State	I (a)	2	AN
+0070	Acquisitions Zip Code	I (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0080	Acquisitions ID Number	I (a)	9	N
+0090	Date Of Acquisition	I (b)	8	YYYYMMDD
+0100	FMV Of Interest Acquired	I (c)	12	N
+0110	Basis In Interest Acquired	I (d)	12	N

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
*+0120	% Of Interest Before Acquisition	I (e)	6	R or "STMbnn"
+0125	"See Below" Ind.	I (e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I (f)	6	R
+0135	"See Below" Ind.	I (f)	1	"X" or blank
0140	Acquisitions Name - 2	I (a)	35	AN or blank
0150	Acquisitions Address - 2	I (a)	35	AN or blank
0160	Acquisitions City - 2	I (a)	22	AN or blank
0170	Acquisitions State - 2	I (a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I (a)	9	N or blank
0200	Date Of Acquisition - 2	I (b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I (c)	12	N or blank
0220	Basis In Interest Acquired - 2	I (d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I (e)	6	R or blank
0235	"See Below" Ind.	I (e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I (f)	6	R or blank
0245	"See Below" Ind.	I (f)	1	"X" or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	YYYYMMDD
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank	
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank	
0565	"See Below" Ind.	II(e)	1	"X" or blank	
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank	
0575	"See Below" Ind.	I(e)	1	"X" or blank	
0580	Dispositions Name - 3	II(a)	35	AN or blank	
0590	Dispositions Address - 3	II(a)	35	AN or blank	
0600	Dispositions City - 3	II(a)	22	AN or blank	
0610	Dispositions State - 3	II(a)	2	AN or blank	
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank	
0630	Dispositions ID Number -3	II(a)	9	N or blank	
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank	
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank	
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank	
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank	
0675	"See Below" Ind.	I(e)	1	"X" or blank	
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank	

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N
++0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"